



## TAX COLLECTOR'S REPORT OF MINIMAL PROPERTY TAX BILLS

Fiscal Year 2024-2025

North Carolina General Statute 105-321 (f) is a provision authorizing the governing board of a taxing unit that collects its own taxes to adopt a resolution foregoing the collection of bills that do not exceed a specified amount, up to five dollars (\$5.00). The Durham County Board of Commissioners has adopted, by resolution effective August 10, 1998, a policy change to permit the County Assessor and Tax Collector to waive the billing and collection of tax notices that do not exceed four dollars (\$4.00), and that the tax collector keep record of such and report the total amount as part of annual settlement.

There were no motor vehicle notices that were less than four dollars (\$4.00). The total number of real estate and personal property notices of less than four dollars (\$4.00) is 4191. The total amount of taxes waived is \$2,235.50

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Keyar J. Doyle  
Durham County Tax Collector